

10/23/17

Public Record Request:

Request a list of the number of recipients of the following tax exemptions and/or abatements and benefit programs by program.

Request the number be broken down by veteran and non-veteran.

Request the total amount exempted and/or abated by program.

Request information broken down for the last 5 full fiscal years.

Please list any revenues separately. i.e. any reimbursements by the state under these programs.

I am not seeking any information that identifies any of the recipients.

An excel spreadsheet is preferred but whatever presentation that provides the information in a similar fashion is acceptable. Email attachment is also preferred.

In addition to veteran programs, please provide numbers for the Senior Tax Work-off program for the same period.

Thanks

Cindy King

## **MGL 115**

### **MGL 60A, S1**

Excise Tax Exemption

### **M.G.L. ch. 59, s.5, clause 22**

Clause 22 allows for a \$400.00 tax exemption for the following persons:

- 10% (or more) service-connected disabled veteran;
- Purple Heart recipient;
- Gold Star mothers and fathers;
- Spouse of veteran entitled under Clause 22;
- Surviving spouses who do not remarry.

### **M.G.L. ch. 59, s.5, clause 22A**

Clause 22A allows for a tax exemption of \$750.00 if the veteran meets the following:

- Loss or loss of use of one hand above the wrist, or one foot above the ankle or one eye;
- Congressional Medal of Honor;
- Distinguished Service Cross;
- Navy Cross or Air Force Cross.

### **M.G.L. ch. 59, s.5, clause 22B**

Clause 22B allows for tax exemption of \$1,250.00 if the veteran meets the following:

- Loss or loss of use of both hands or both feet;
- Loss or loss of use of one hand and one foot as described above;

- Loss or loss of use of both eyes (blind).

**M.G.L. ch. 59, s.5, clause 22C**

Clause 22C allows for tax exemption of \$1,500.00 if the veteran:

- Is rated by the VA to be permanent and totally disabled and has specially adapted housing.

**M.G.L. ch. 59, s.5, clause 22D**

Clause 22D is for surviving spouses (who do not remarry) of soldiers, sailors, or members of the Guard whose death occurred as a proximate result of an injury sustained or disease contracted in a combat zone, or who are missing in action with a presumptive finding of death, as a result of combat as members of the armed forces of the United States.

- Total exemption so long as the spouse does not remarry.

**M.G.L. ch. 59, s.5, clause 22E**

Clause 22nd E allows for \$1,000.00 for veterans that are 100% disabled by the VA.

**M.G.L. ch. 58, s.8A**

Paraplegic veterans, those with service-related injuries as determined by the VA, or their surviving spouses are eligible for total exemption on their property taxes.